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SUGHRUE MION, PLLC

April 14, 2004

**MAIL STOP PATENT APPLICATION**

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

22387 U.S. PTO  
10/823679  
041404

Re: Application of Ryuzo UENO, Junya HONDA, Sho ARAI, and Shoko  
HASEGAWA  
WHIPPING CREAM, WHIPPED CREAM AND METHOD FOR  
MANUFACTURING THE SAME  
**Assignee: KABUSHIKI KAISHA UENO SEIYAKU OYO KENKYUJO**  
Our Ref. Q81097

Dear Sir:

Attached hereto is the application identified above comprising sixteen (16) sheets of the specification, including the claims and abstract. Copies of the executed Declaration and Power of Attorney and Assignment will be submitted at a later date.

The Government filing fee is calculated as follows:

Total claims	<u>13</u>	-	20	=	<u>          </u>	x	\$18.00	=	<u>          </u>	\$0.00
Independent claims	<u>3</u>	-	3	=	<u>          </u>	x	\$86.00	=	<u>          </u>	\$0.00
Base Fee										\$770.00
<b>TOTAL FEE</b>										<b><u>\$770.00</u></b>

A check for the statutory filing fee of \$770.00 is attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.



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Attorney Docket No. Q81097

April 14, 2004

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Priority is claimed from:

Country

Application No

Filing Date

Japan

2003-110287

April 15, 2003

The priority document will be filed at a later date.

Respectfully submitted,  
SUGHRUE MION, PLLC

Attorneys for Applicant

By: Bruce E. Kramer

Bruce E. Kramer

Registration No. 33,725

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